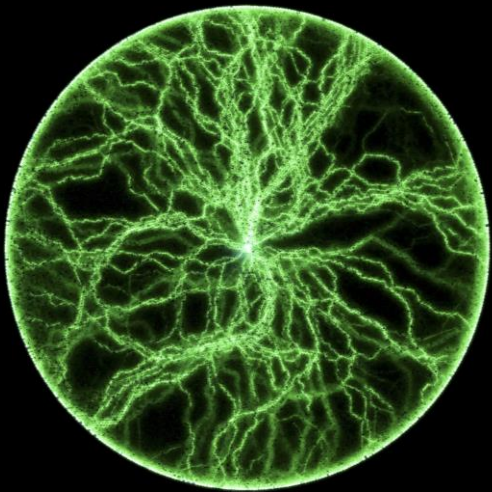


## Tax Alert

### Decree No. 52/2021/ND-CP on extension of deadline for tax and land rental fee payment

April 2021



#### The context

On 19 April 2021, The Government has released **Decree No. 52/2021/ND-CP (Decree 52)** on extension of the deadlines for payments of Value Added Tax (“VAT”), Corporate Income Tax (“CIT”), Personal Income Tax (“PIT”) and land rental fee in 2021. Decree 52 is effective from **19 April 2021**.

In this Alert, we would like to summarize some notable contents in the Decree 52 for your reference.

#### Notable contents

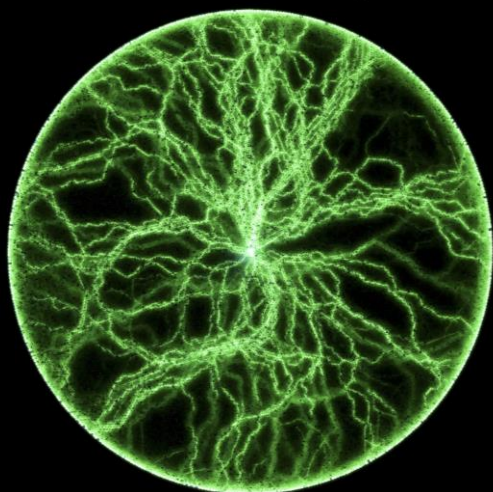
1. Subject of application: Supplement some subjects in addition to those under Decree No. 41/2020/ND-CP (“Decree 41”);
2. Extension of the deadline for tax payment
  - i. For enterprises, organizations: Extension of the deadline for payment of VAT and CIT;
  - ii. For business households and individuals: Extension of the deadline for payment of VAT and PIT.
3. Extension of the deadline for land rental payment in the first period of 2021;
4. Extension procedures
  - i. The deadline of submitting the request form for extension of tax and land rental payments is 30 July 2021;
  - ii. In order to be entitled to the extension of deadlines for tax and land rental payments under this Decree, the taxpayers must proceed payments of tax and land rental fee which are extended according to Decree 41 and late payment (if any) to the state budget before 30 July 2021.



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## 1. Subject of application

i. Enterprises, organizations, business households and individuals operate in following sectors

### Manufacturing sectors

- Agriculture, forestry and fishery;
- Manufacturing and processing food; weaving; producing costumes; manufacture of leather and related products; manufacture of wood and of products of wood and cork, except for furniture; manufacture of products of straw and plaiting materials; manufacture of paper and paper products; manufacture of rubber and plastic products; manufacture of other non-metallic mineral products; manufacture of metals; machining; treating and coating of metals; manufacture of electronic products, computers and optical products; manufacture of automobiles and other motor vehicles; manufacture of furniture;
- Construction;
- Activities in publishing, cinematographic, television program production, music recording and publishing; (\*)
- Extraction of oil and natural gas (no extension for CIT on crude oil, condensate, nature gas under agreement and contract); (\*)
- Beverage's production, printing, copying, production of coke coal, refined petroleum products; producing chemicals and chemical products; production of the products of prefabricated metal (except for machinery and equipment); production of motorcycle; repair, maintenance and installation of machine and equipment; (\*)
- Drainage and wastewater treatment. (\*)

### Business sectors

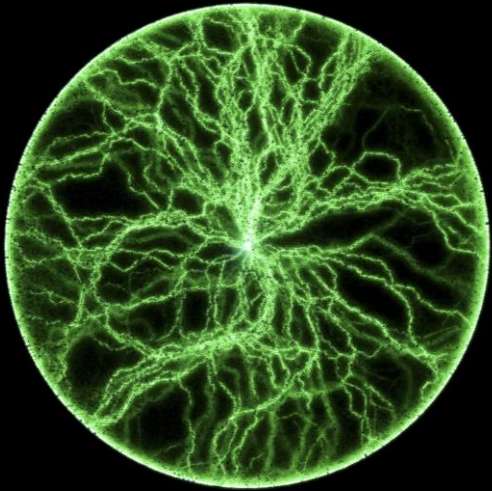
- Transportation and warehousing (logistics); accommodation and catering services; education and training; health and social assistance activities; real estate activities;
- Manpower supplies; activities of travel agents, tour operators and support services related to tourism promotion and organization;
- Creative, arts and entertainment activities; activities of libraries, archives, museum, and other cultural activities; sport activities, recreational activities; cinema activities.
- Radio and television activities; computer programming; consulting services and other activities related to computer; information service activities (\*)
- Mining support service activities (\*)

(\*) Subjects supplemented in addition to those under Decree No. 41/2020/ND-CP

## Tax Alert

### Decree No. 52/2021/ND-CP on extension of deadline for tax and land rental fee payment

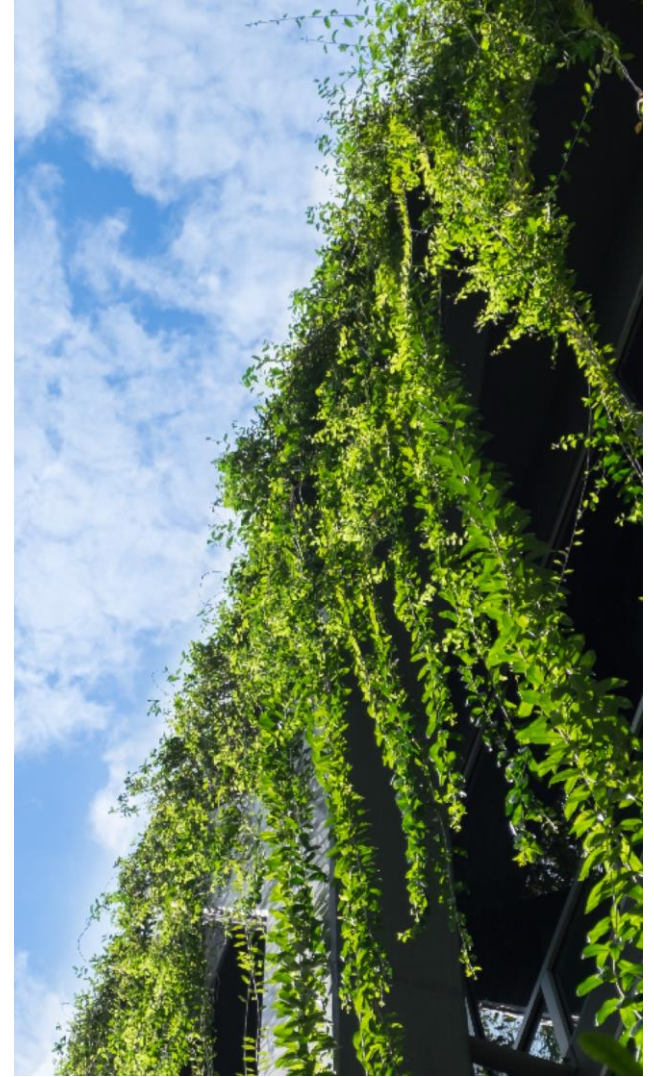
April 2021



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## 1. Subject of application (cont'd)

- ii. Manufacturing of supporting industrial products prioritized for development under the Government's Decree No. 111/2015/ND-CP dated 03 November 2015; key mechanical products under the Prime Minister's Decision No. 319/QD-TTg dated 15 March 2018 approving the strategy for development of Vietnam's mechanical engineering industry up to 2025 with a vision to 2035.
- iii. Small and micro enterprises as defined under the Law on Supporting Small and Medium Enterprises No. 04/2017/QH14 and Decree No. 39/2018/ND-CP dated 11 March 2018 of the Government, detailing a number of articles in the Law on Supporting Small and Medium Enterprises;
- iv. Credit institutions, branch of foreign banks conducting solutions to support clients which are enterprises, organizations and individuals affected by Covid-19 under regulations of the State Bank of Vietnam ("SBV").

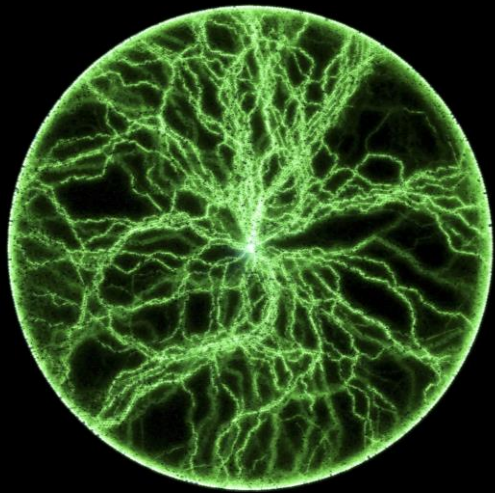




## Tax Alert

### Decree No. 52/2021/ND-CP on extension of deadline for tax and land rental fee payment

April 2021



*For reference only, not for distribution or sale*

## 2. Extension of deadline for tax payment

### i. For enterprises and organizations

#### Extension on payment of VAT (except for VAT at importation stage):

- Monthly declaration: Extend 05 months for tax period from March to June 2021; 04 months and 03 months respectively for tax period in July and August 2021.
- Quarterly declaration: Extend 05 months for tax period in Quarter 1, 2 in 2021.
- VAT amount subjected to extension including the amount distributed for provinces other than the head office's province, tax payable arising on each time basis.

#### Extension on payment of CIT

- Extend 03 months for temporary payment of CIT in Quarter 1, 2 of fiscal year 2021.
- Not applicable to branches or affiliated units having no business activities in economic sectors and fields subjected to extension.

### ii. For business households and individuals

- Extension for payment of VAT and PIT obligations in 2021 is up to 31 December 2021.

## 3. Extension of deadline for land rental fee payment

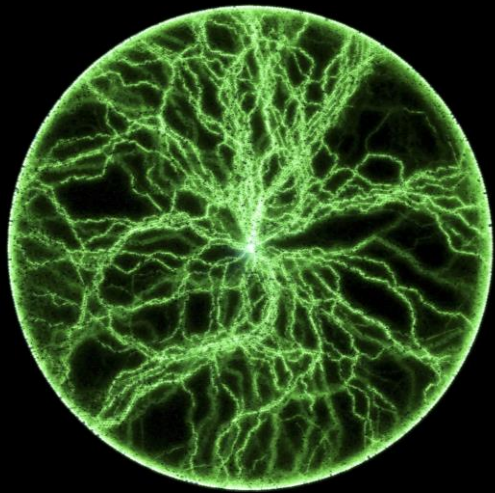
The deadline of land rental fee payment in the first period of 2021 shall be extended for 06 months from 31 May 2021.



## Tax Alert

### Decree No. 52/2021/ND-CP on extension of deadline for tax and land rental fee payment

April 2021



## 4. Extension procedures

- i. The taxpayers must submit the request form on extension of tax and land rental payments by 30 July 2021.
- ii. In order to be entitled to the extension of deadlines for tax and land rental payments under this Decree, the taxpayers must proceed payments of tax and land rental fee which are extended according to Decree 41 and late payment (if any) to the state budget before 30 July 2021.
- iii. In case the taxpayers have items extended in numerous locations managed by different tax management department, the direct tax authority managing the taxpayers has obligation to copy and send the request form on extension of tax and land rental payments to related tax authorities.
- iv. During the extension period, no late payment of taxes or land rental fees is charged to the qualified taxpayers on the extended tax, rental fee amounts.



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